



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK STATE / ALBANY, NY 12234

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Education Building  
89 Washington Avenue  
Albany, NY 12234

**To:** Superintendents and Business Officials

**From:** Christina Coughlin  
Chief Financial Officer

Jason Harmon  
Deputy Commissioner, P-12 Operational Support

**Subject:** Budget Vote Contingency Memo

**Date:** April 10, 2025

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As you work to finalize your district budgets, the State Education Department recognizes the challenge of doing so without a final enacted state budget and its final school aid allocations. Unfortunately, the Department does not yet know when the state budget will be adopted or what it will contain.

As in the past, districts face statutory budget deadlines and must move forward with the best information available. Many districts choose to estimate state aid revenues at the Executive Budget proposal level, with or without certain adjustments. The Executive Budget proposal is based on data submitted by districts prior to November 15, 2024, and includes district enrollment estimates on Form A within the State Aid Management System (SAMS).

Common adjustments to the Executive Budget proposal include:

- Updated expenditure-based aids based on revisions made in SAMS after November of 2024. Updated aidable expenditures are available in SAMS Output Reports with the term “Estimated” (e.g., “Transportation Aid Output Report Estimated” includes expenditures eligible for aid in 2025-26).
- Changes to the Consumer Price Index (CPI) in Foundation Aid. Updates are included in the “Estimated Foundation Aid” report, provided that this report reflects current law only, and not changes proposed in the Executive Budget.
- Revised Enrollment counts. Form A enrollment estimates are used in the Executive Budget proposal. SIRS enrollment is used in the Enacted Budget. The SIRS data extract currently in use can be seen in the “SIRS Data on File” output report in SAMS and Level 2 Reports.

For your convenience, a [document containing collected statutory Budget Deadlines](#), including due dates for SAMS reporting, is available on the [Office of Educational Management Services website](#).

Additional information on differences between the Executive Budget proposal and the Enacted Budget [is available on the Department's website](#). Changes to current law will be detailed in the "Definitions and Explanation of Aids Displayed" on the state aid website shortly after the final budget is enacted. A summary of these actions will also be included [in the state aid handbook](#) after the final state budget is enacted and the changes are reviewed and implemented by Department staff.

Due to federal changes to the school level financial reporting completed by districts in January of 2025, full "financial transparency reports" will not be available in time for the budget mailing. If you need per pupil general and special education figures that will correspond with the final reports on data.nysed.gov, they [are available on this page](#).

c: Sean Giambattista, Director, Education Finance  
David Elliott, Coordinator, Educational Aid Services

SED_CODE	Name	PK12 Enrollment	SWD Enrollment	Special Education Expenditures	Special Education Expenditures/Pupil	Total Expenditures	General Education Expenditures	General Education Expenditures/Pupil
580504030000	SAYVILLE UFSD	2,627	412	15,039,202	36,503	99,128,031	84,088,829	32,009